



UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

UNITED STATES OF AMERICA,
Plaintiff,

v.

KEOVILAYVANH RINTHALUKAY,
Defendant.

NO. CR23-013 JLR

INFORMATION

The United States Attorney charges that:

COUNT 1

(Willful Failure to Pay Over Tax)

At all times relevant to this Information:

A. Background

1. Simply Thai USA, Inc. was a corporation doing business in Tukwila, Washington, which is within the Western District of Washington.

2. Simply Thai USA, Inc. was a restaurant.

3. The defendant, KEOVILAYVANH RINTHALUKAY, was a governor of Simply Thai USA, Inc., and its registered agent.

4. KEOVILAYVANH RINTHALUKAY also owned and operated Simply Thai USA, Inc., and acted as Simply Thai USA, Inc.'s general manager. He exercised

1 control over every aspect of Simply Thai USA, Inc.'s business affairs, including
 2 approving payments by the restaurant and controlling the restaurant's bank accounts.

3 **B. Employment Tax Withholding**

4 5. Simply Thai USA, Inc. withheld taxes from its employees' paychecks,
 5 including federal income taxes, and Medicare and Social Security taxes (collectively,
 6 "payroll taxes").

7 6. Simply Thai USA, Inc. was required to make deposits of the payroll taxes
 8 to the Internal Revenue Service on a periodic basis. In addition, Simply Thai USA, Inc.
 9 was required to file, following the end of each calendar quarter, an Employer's Quarterly
 10 Federal Income Tax Return on Form 941, setting forth the total amount of wages and
 11 other compensation subject to withholding, the total amount of income tax withheld, the
 12 total amount of Social Security and Medicare taxes due, and the total tax deposits.

13 7. As owner and general manager of Simply Thai USA, Inc.,
 14 KEOVILAYVANH RINTHALUKAY was a "responsible person," that is, he had the
 15 corporate responsibility to collect, truthfully account for, and pay over Simply Thai USA,
 16 Inc.'s payroll taxes.

17 8. Throughout the calendar years 2015, 2016, 2017, 2018, and 2019, Simply
 18 Thai USA, Inc. withheld tax payments from its employees' paychecks. Beginning no
 19 later than the first quarter of 2015, however, Simply Thai USA, Inc. made no payments to
 20 the Internal Revenue Service that were due.

21 9. Beginning no later than the first quarter of 2015, Simply Thai USA, Inc.
 22 further failed to file quarterly employment tax returns with the Internal Revenue Service.
 23 Each Form 941 was due to be filed at the end of the month following the end of each
 24 calendar quarter.

25 **C. Willful Failure to Pay Over Tax**

26 10. On or about January 31, 2020, in King County, in the Western District of
 27 Washington, the defendant, KEOVILAYVANH RINTHALUKAY, did willfully fail to
 28 truthfully account for and pay over to the Internal Revenue Service all of the federal

1 income taxes withheld and Federal Insurance Contributions Act taxes due and owing to
2 the United States on behalf of Simply Thai USA, Inc. and its employees for the quarter
3 ending December 31, 2019.

4 All in violation of Title 26, United States Code, Section 7202.

5 **FORFEITURE ALLEGATION**

6 The allegations contained in Count 1 of this Information are hereby realleged and
7 incorporated by reference for the purpose of alleging forfeiture. Upon conviction of the
8 offense alleged in Count 1, KEOVILAYVANH RINTHALUKAY shall forfeit to the
9 United States, pursuant to Title 26, United States Code, Section 7302, by way of Title 28,
10 United States Code, Section 2461(c), any property used or intended to be used to
11 facilitate the offense.

12 **Substitute Assets.** If any of the above-described forfeitable property, as a result of
13 any act or omission of the defendant,

- 14 a. cannot be located upon the exercise of due diligence;
15 b. has been transferred or sold to, or deposited with, a third party;
16 c. has been placed beyond the jurisdiction of the Court;
17 d. has been substantially diminished in value; or,
18 e. has been commingled with other property which cannot be divided
19 without difficulty,

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1 it is the intent of the United States to seek the forfeiture of any other property of the
2 defendant, up to the value of the above-described forfeitable property, pursuant to
3 Title 21, United States Code, Section 853(p).

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5 DATED this 27th day of January, 2023.

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8
9 *Sarah G. Vogel, for*
10 NICHOLAS W. BROWN
United States Attorney

11
12 *Thomas M. Woods*
13 THOMAS M. WOODS
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14
15 *Philip Kopczynski*
16 PHILIP KOPCZYNSKI
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